

EXHIBIT C-0012

Detailed Time Records



780 NORTH WATER STREET
MILWAUKEE, WI 53202-3590
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Lehman Brothers Holdings, Inc. Fee Committee
Richard Gitlin, Chair

October 17, 2011

Re: Godfrey & Kahn's Retention Issues (Task Code 47
(Task Code 4700))

Invoice No. 543316
Matter No. 009878-0012

Billing Attorney:
Brady C. Williamson

Invoice Total	\$ <u>46,540.00</u>
Prior Balance Due	\$ <u>0.00</u>
Total Amount Now Due	\$ <u>46,540.00</u>

PAYMENT IS DUE 30 DAYS FROM DATE OF INVOICE
PLEASE RETURN THIS COPY WITH YOUR REMITTANCE.

PLEASE SEND ALL PAYMENTS TO:
GODFREY & KAHN, BIN #318, MILWAUKEE, WI 53288-0318

FED ID: 39-1128206

WIRE INSTRUCTIONS: BANK NAME: BMO HARRIS BANK N.A. BANK ABA: #075000051 ACCOUNT NAME: GODFREY & KAHN S.C.
ACCOUNT NO: #291-714 SWIFT CODE: MARLUS 44 (IF INTERNATIONAL WIRE TRANSFER)

OFFICES IN MILWAUKEE, MADISON, WAUKESHA, GREEN BAY, APPLETON WI; AND WASHINGTON, DC



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Re: Godfrey & Kahn's Retention Issues (Task Code 47
(Task Code 4700)

Invoice No. 543316
Matter No. 009878-0012

Billing Attorney:
Brady C. Williamson

For Legal Services Rendered Through April 30, 2011

Date	Timekeeper	Description	Hours	Amount
01-24-2011	Zerithea Raiche	Prepare draft of application and order to retain Godfrey & Kahn as counsel to the fee committee.	3.30	544.50
01-24-2011	Monica Santa Maria	Edit Godfrey & Kahn's affidavit of disinterestedness.	0.90	216.00
01-25-2011	Zerithea Raiche	Revise application for retention of Godfrey & Kahn as counsel to the fee committee.	2.30	379.50
01-25-2011	Monica Santa Maria	Edit Godfrey & Kahn's affidavit of disinterestedness.	0.20	48.00
01-25-2011	Monica Santa Maria	Edit Appendix C to Godfrey & Kahn's affidavit of disinterestedness.	2.40	576.00
01-25-2011	Monica Santa Maria	Research case law regarding disinterestedness and forward summary.	0.30	72.00
01-25-2011	Katherine Stadler	Conflicts report and disclosure issues.	1.80	774.00
01-26-2011	Zerithea Raiche	Review and revise disclosure affidavit of Mr. Williamson in support of Godfrey & Kahn's retention application.	2.20	363.00

Date	Timekeeper	Description	Hours	Amount
01-26-2011	Zerithea Raiche	Exchange emails on pro hac vice admissions.	0.20	33.00
01-26-2011	Zerithea Raiche	Revise memorandum on billing protocols.	0.80	132.00
01-26-2011	Zerithea Raiche	Revise application to retain Godfrey & Kahn as counsel to the fee committee.	1.70	280.50
01-26-2011	Zerithea Raiche	Revise proposed order granting application to retain Godfrey & Kahn as counsel to the fee committee.	0.90	148.50
01-26-2011	Monica Santa Maria	Edits to Godfrey & Kahn's affidavit of disinterestedness.	0.10	24.00
01-26-2011	Monica Santa Maria	Edit appendices disclosing connections with interested parties and Debtor entities.	2.60	624.00
01-26-2011	Monica Santa Maria	Conferences regarding conflicts review procedure and edits to disclosures.	0.60	144.00
01-26-2011	Monica Santa Maria	Edit retention application.	0.30	72.00
01-26-2011	Brady C. Williamson	Review and revise initial draft of Godfrey & Kahn retention materials.	1.70	892.50
01-26-2011	Katherine Stadler	Draft, review and revise affidavit of Mr. Williamson in support of retention.	1.30	559.00
01-26-2011	Katherine Stadler	Draft, review and revise application to employ Godfrey & Kahn.	2.80	1,204.00
01-26-2011	Katherine Stadler	Draft, review and revise order appointing Godfrey & Kahn.	0.80	344.00
01-26-2011	Katherine Stadler	Continue reviewing conflict materials and identifying necessary disclosures.	1.60	688.00
01-26-2011	Katherine Stadler	Draft disclosure declaration for Mr. Gitlin and gather information necessary for same.	1.80	774.00

Date	Timekeeper	Description	Hours	Amount
01-27-2011	Zerithea Raiche	Revise application to employ Godfrey & Kahn as counsel to the fee committee.	1.30	214.50
01-27-2011	Zerithea Raiche	Revise proposed order to employ Godfrey & Kahn as counsel to the fee committee.	0.60	99.00
01-27-2011	Zerithea Raiche	Revise affidavit of Mr. Williamson in support of application to employ Godfrey & Kahn as counsel to the fee committee.	0.40	66.00
01-27-2011	Karen Zellmer	Assist with preparation of disclosures.	4.10	676.50
01-27-2011	Monica Santa Maria	Review additional relationships for possible disclosure.	4.90	1,176.00
01-27-2011	Monica Santa Maria	Draft additional disclosures.	0.80	192.00
01-27-2011	Brady C. Williamson	Review and revise latest draft of retention application and related materials.	1.20	630.00
01-27-2011	Katherine Stadler	Continue work on disclosure issues and conversations with attorneys on potential conflicts.	1.30	559.00
01-28-2011	Monica Santa Maria	Continue review of conflicts forms and editing of disclosures.	4.70	1,128.00
01-31-2011	Zerithea Raiche	Review and revise application to retain Godfrey & Kahn as counsel to the fee committee.	0.60	99.00
01-31-2011	Zerithea Raiche	Review and revise proposed order authorizing the retention and employment of Godfrey & Kahn as counsel to the fee committee.	0.30	49.50
01-31-2011	Monica Santa Maria	Edit disclosures.	0.40	96.00
01-31-2011	Katherine Stadler	Work on intake.	1.50	No Charge
01-31-2011	Katherine Stadler	Review and revise retention and disclosure documents.	1.60	688.00
01-31-2011	Katherine Stadler	Continue work on exhibits for affidavit of disinterestedness.	2.10	903.00

Date	Timekeeper	Description	Hours	Amount
02-01-2011	Zerithea Raiche	Review changes to retention application and verify record citations.	1.30	214.50
02-01-2011	Zerithea Raiche	Prepare chart of responses from Godfrey & Kahn attorneys on conflicts review.	0.70	115.50
02-01-2011	Zerithea Raiche	Prepare memorandum on proposed billing categories.	1.60	264.00
02-01-2011	N. Talbott Settle	Work on fourth amended order on establishing procedures for fee review.	0.30	49.50
02-01-2011	Monica Santa Maria	Conference regarding disclosures.	0.40	96.00
02-01-2011	Monica Santa Maria	Review and revise disclosures.	0.50	120.00
02-01-2011	Katherine Stadler	Continue work on retention documents and disclosure affidavit.	2.10	903.00
02-01-2011	Katherine Stadler	E-mails to and from attorneys on disclosure issues.	0.80	344.00
02-02-2011	Zerithea Raiche	Revise memorandum on billing categories to include descriptions and additional categories.	0.80	132.00
02-02-2011	Zerithea Raiche	Prepare email on updates to billing categories.	0.10	16.50
02-02-2011	Zerithea Raiche	Prepare email on New York registration.	0.10	16.50
02-02-2011	Zerithea Raiche	Review changes to retention application and update record references.	1.10	181.50
02-02-2011	Zerithea Raiche	Revise affidavit of Mr. Williamson in support of retention application and verify record citations.	0.70	115.50
02-02-2011	Monica Santa Maria	Review additional disclosures.	0.20	48.00
02-02-2011	Katherine Stadler	Monitor attorney e-mail responses to conflicts e-mail.	0.70	301.00

Date	Timekeeper	Description	Hours	Amount
02-03-2011	Zerithea Raiche	Categorize and import documents on preparation of retention documents.	1.20	198.00
02-03-2011	Zerithea Raiche	Update chart of responses from Godfrey & Kahn attorneys for use in retention affidavit.	0.40	66.00
02-03-2011	Monica Santa Maria	Continue review and investigation of disclosures of Debtor-entity relationships.	4.20	1,008.00
02-03-2011	Katherine Stadler	Continue work on disclosures in affidavit.	0.90	387.00
02-04-2011	Zerithea Raiche	Review case management order and local rules on filing of retention application.	0.60	99.00
02-04-2011	Zerithea Raiche	Categorize and import documents on preparation of retention application.	0.70	115.50
02-04-2011	Monica Santa Maria	Review and revise disclosures for Godfrey & Kahn affidavit of disinterestedness.	1.60	384.00
02-06-2011	Brady C. Williamson	Continue review of background and transitional material.	1.70	892.50
02-07-2011	Zerithea Raiche	Revise Appendix B to affidavit in support of Godfrey & Kahn's retention application to include additional disclosures.	1.10	181.50
02-07-2011	N. Talbott Settle	Review retention application and related correspondence.	0.20	33.00
02-07-2011	Monica Santa Maria	Review and revise disclosures in affidavit of disinterestedness and review for completeness in advance of possible filing.	0.40	96.00
02-07-2011	Brady C. Williamson	Participate in conference call with U.S. Trustee and colleagues on pending issues and questions, including retention and application and amended fee protocol.	0.40	210.00

Date	Timekeeper	Description	Hours	Amount
02-07-2011	Brady C. Williamson	Continue review of background material.	1.20	630.00
02-07-2011	Katherine Stadler	Monitor communications from attorneys on possible disclosure issues.	0.30	129.00
02-07-2011	Katherine Stadler	Telephone conference with Ms. Hope Davis and Ms. Eitel on retention and disclosure issues.	0.50	215.00
02-07-2011	Katherine Stadler	Review and revise retention documents.	3.20	1,376.00
02-08-2011	Zerithea Raiche	Prepare detailed listing of billing categories and include Lehman task codes as applicable for use in opening client file.	2.80	462.00
02-08-2011	Zerithea Raiche	Conferences with billing on establishing billing categories to open client matters.	0.60	99.00
02-08-2011	Zerithea Raiche	Prepare notice of presentment of application to retain Godfrey & Kahn as counsel for the fee committee.	0.60	99.00
02-08-2011	Zerithea Raiche	Prepare initial draft of detailed memorandum to team members on time entry protocols.	1.30	214.50
02-08-2011	Monica Santa Maria	Review and follow-up research regarding U.S. Trustee's office's suggested additions to Godfrey & Kahn retention documents.	1.60	384.00
02-08-2011	Monica Santa Maria	Conference with Ms. Gasparini regarding Godfrey & Kahn retention documents.	0.80	192.00
02-08-2011	Monica Santa Maria	Conference regarding follow-up on disclosures.	0.20	48.00
02-08-2011	Monica Santa Maria	Additional review and edits to disclosures.	2.00	480.00
02-08-2011	Brady C. Williamson	Continue review of transitional and background material.	1.90	997.50

Date	Timekeeper	Description	Hours	Amount
02-08-2011	Eric Wilson	Conference regarding disclosure of local counsel relationship with Jenner & Block.	0.10	45.00
02-08-2011	Eric Wilson	Review and respond to correspondence regarding disclosure of local counsel relationship with Jenner & Block.	0.20	90.00
02-08-2011	Katherine Stadler	E-mail exchange with Ms. Gasparini of U.S. Trustee's office on retention application issues.	0.20	86.00
02-08-2011	Katherine Stadler	Telephone conference with Ms. Gasparini on extensive revisions to retention documents and disclosures.	0.80	344.00
02-08-2011	Katherine Stadler	Review and revise retention documents based on U.S. Trustee's office comments.	3.20	1,376.00
02-08-2011	Katherine Stadler	E-mail revised retention documents to fee committee.	0.20	86.00
02-09-2011	Zerithea Raiche	Prepare email to team members on delay in releasing time and establishing billing categories.	0.30	49.50
02-09-2011	Zerithea Raiche	Revise chart of billing categories for distribution.	0.80	132.00
02-09-2011	Zerithea Raiche	Prepare email distribution lists for team members and specialty groups.	0.90	148.50
02-09-2011	Zerithea Raiche	Revise draft memorandum to team members on time entry protocols.	1.70	280.50
02-09-2011	Brady C. Williamson	Additional review of background and transitional pleadings and filings.	1.60	840.00
02-09-2011	Brady C. Williamson	Additional revisions and conferences on retention application and supporting affidavit.	0.70	367.50

Date	Timekeeper	Description	Hours	Amount
02-10-2011	Zerithea Raiche	Prepare email on set up of internal website for use by team members.	0.20	33.00
02-10-2011	Zerithea Raiche	Conferences on set up of billing categories with task codes.	0.20	33.00
02-10-2011	Katherine Stadler	Telephone conference with Ms. Gasparini on revisions to retention documents.	0.30	129.00
02-10-2011	Katherine Stadler	Telephone conference on necessary changes to retention documents.	0.20	86.00
02-11-2011	Zerithea Raiche	Respond to questions on name protocols used in billing categories.	0.30	49.50
02-11-2011	Zerithea Raiche	Continue work on detailed memorandum to team members on time entry protocols.	2.70	445.50
02-11-2011	Zerithea Raiche	Prepare draft memorandum to team members on filing protocols.	1.30	214.50
02-11-2011	Zerithea Raiche	Prepare draft chart for use by team members on service protocols.	1.60	264.00
02-14-2011	Zerithea Raiche	Update memorandum on time entry protocols.	0.90	148.50
02-14-2011	Katherine Stadler	Review and revise Godfrey & Kahn retention documents, including application, order, and affidavit.	0.40	172.00
02-15-2011	N. Talbott Settle	Review correspondence on retention documents.	0.10	16.50
02-15-2011	Zerithea Raiche	Revise application to retain Godfrey & Kahn and prepare redline for distribution to fee committee.	0.80	132.00
02-15-2011	Zerithea Raiche	Revise affidavit in support of application to retain Godfrey & Kahn and prepare redline for distribution to fee committee.	0.40	66.00
02-15-2011	Zerithea Raiche	Revise memorandum with time entry protocols.	0.70	115.50

Date	Timekeeper	Description	Hours	Amount
02-15-2011	Zerithea Raiche	Prepare email to team members with information on time entry and discussions for February 16 meeting.	0.40	66.00
02-15-2011	Monica Santa Maria	Edit additional disclosure for inclusion in affidavit of disinterestedness.	0.10	24.00
02-15-2011	Brady C. Williamson	Continue review of background materials.	2.10	1,102.50
02-15-2011	Katherine Stadler	Review and revise retention application.	1.20	516.00
02-15-2011	Katherine Stadler	Review and revise Mr. Williamson's affidavit.	0.80	344.00
02-15-2011	Katherine Stadler	Review and revise retention order.	0.70	301.00
02-15-2011	Katherine Stadler	Confer with Ms. Gasparini, by e-mail, on necessary revisions to retention documents.	0.30	129.00
02-16-2011	Zerithea Raiche	Review and revise Godfrey & Kahn's retention application.	0.90	148.50
02-16-2011	Brady C. Williamson	Make additions and revisions to retention documents.	0.50	262.50
02-16-2011	Brady C. Williamson	Exchange telephone calls and email with Mr. Gitlin on developments and revisions to retention documents.	0.50	262.50
02-16-2011	Brady C. Williamson	Review latest changes to retention documents by U.S. Trustee's counsel.	0.60	315.00
02-16-2011	Katherine Stadler	Review and revise retention documents based on comments.	0.80	344.00
02-17-2011	Zerithea Raiche	Update pro hac vice admissions.	0.60	99.00
02-17-2011	Zerithea Raiche	Update applications for admission pro hac vice.	0.40	66.00
02-20-2011	Zerithea Raiche	Categorize and import documents on preparation of retention application.	0.40	66.00

Date	Timekeeper	Description	Hours	Amount
02-21-2011	Zerithea Raiche	Revise affidavit in support of application to retain Godfrey & Kahn as counsel to the fee committee to include additional disclosures.	0.60	99.00
02-21-2011	Brian C Spahn	Conference regarding Sutherland Asbill disclosure.	0.20	51.00
02-21-2011	Brian C Spahn	Review billing categories including list of retained professionals.	0.20	51.00
02-21-2011	Monica Santa Maria	Research possible additional disclosures.	0.40	96.00
02-21-2011	Monica Santa Maria	Conference regarding possible additional disclosures.	0.10	24.00
02-21-2011	Katherine Stadler	Teleconference on disclosure issue related to Associate's previous employment with a retained professional.	0.20	86.00
02-21-2011	Katherine Stadler	Teleconference on additional items required for disclosure.	0.20	86.00
02-22-2011	Brian C Spahn	Conference with Sutherland Asbill accounting department to confirm prior client list for disclosures.	0.20	51.00
02-22-2011	Brian C Spahn	Review Lehman retention checklist for previous clients.	1.50	382.50
02-22-2011	Brian C Spahn	Multiple conferences and email correspondence regarding Godfrey & Kahn retention issues.	0.30	76.50
02-22-2011	Brian C Spahn	Draft email describing previous work for a number of potential parties in interest while at Sutherland Asbill for disclosures.	0.30	76.50
02-22-2011	Monica Santa Maria	Research and prepare additional disclosures.	1.70	408.00

Date	Timekeeper	Description	Hours	Amount
02-22-2011	Katherine Stadler	Review and consider updated disclosure items as a result of supplemented Godfrey & Kahn attorney responses to prior e-mail inquiry.	0.80	344.00
02-28-2011	Monica Santa Maria	Edit additional disclosures.	0.30	72.00
02-28-2011	Katherine Stadler	E-mail from Ms. Gasparini of U.S. Trustee's office on retention documents and telephone conference with her on revisions to documents.	0.40	172.00
03-04-2011	Zerithea Raiche	Review retention disclosures and forward current version of retention documents to team members.	0.30	49.50
03-04-2011	Monica Santa Maria	Edit disclosures and forward to U.S. Trustee's office.	0.30	72.00
03-09-2011	Zerithea Raiche	Prepare notice of presentment of application to employ Godfrey & Kahn as counsel to the fee committee.	0.40	66.00
03-09-2011	Zerithea Raiche	Prepare email and forward Godfrey & Kahn retention documents for review and execution.	0.30	49.50
03-10-2011	Mary Roufus	Conferences regarding updates to Mr. Williamson's affidavit, extensive review of claims filed and prepare updates to Mr. Williamson's affidavit.	2.30	379.50
03-10-2011	Zerithea Raiche	Locate and forward to team members supporting documents for use in updating Rule 2014(a) and 2016(b) affidavit in support of Godfrey & Kahn's retention.	1.80	297.00
03-10-2011	Zerithea Raiche	Update disclosures to include claims made by M&I Marshall and IlsleyTrust and for the VandenBerg Estate.	1.20	198.00

Date	Timekeeper	Description	Hours	Amount
03-10-2011	Monica Santa Maria	Factual research regarding possible additional disclosures.	3.00	720.00
03-10-2011	Monica Santa Maria	Edit retention documents in light of additional disclosure and amended fee protocol language.	1.20	288.00
03-10-2011	Monica Santa Maria	Email correspondence regarding retention documents.	0.20	48.00
03-10-2011	Katherine Stadler	Review e-mail on revisions needed to disclosures.	0.20	86.00
03-10-2011	Katherine Stadler	Extensive telephone conferences and office conferences on additional disclosures required for retention affidavit.	2.90	1,247.00
03-11-2011	Mary Roufus	Review of retention application and supporting documents.	0.70	115.50
03-11-2011	Zerithea Raiche	Revise and file with the court applications to appear pro hac vice.	0.90	148.50
03-11-2011	Zerithea Raiche	Update notice of presentment and disclosures for application to retain Godfrey & Kahn as counsel to the fee committee.	0.70	115.50
03-11-2011	Zerithea Raiche	File and serve application to retain Godfrey & Kahn as counsel to the fee committee.	0.40	66.00
03-11-2011	Peggy Barlett	Review emails regarding retention application and updated fee review rules.	0.30	67.50
03-11-2011	Peggy Barlett	Complete final review of all exiting claims of M&I Marshall and Ilsley Bank.	0.40	90.00
03-11-2011	Katherine Stadler	Review, revise, and complete Godfrey & Kahn retention application, affidavit, and proposed order for filing and service.	2.30	989.00
03-11-2011	Brady C. Williamson	Review final drafts of retention documents.	0.50	262.50

Date	Timekeeper	Description	Hours	Amount
03-12-2011	Patricia Wheeler	Review Godfrey & Kahn retention documents and draft fee protocols.	2.30	655.50
03-28-2011	Katherine Stadler	Review and revise retention order in light of Weil Gotshal feedback and in preparation for chambers conference, e-mail same and redline to Mr. Gitlin.	0.80	344.00
03-29-2011	Katherine Stadler	Additional revisions to proposed retention order in light of Weil Gotshal comments and e-mail redline to Mr. Gitlin and fee committee.	0.30	129.00
04-06-2011	Katherine Stadler	Final review and revision of retention order in light of Mr. Fail's suggestions.	0.40	172.00
04-20-2011	Brady C. Williamson	Prepare memorandum to Mr. Gitlin on prior retention orders.	0.60	315.00
04-29-2011	Brady C. Williamson	Review Feinberg Rozen confidentiality agreements and discuss revisions.	0.60	315.00
Total Fees			\$	46,540.00
Total Disbursements			\$	<u>0.00</u>
Total For This Invoice			\$	<u>46,540.00</u>

Time and Fee Summary

Timekeeper	Title	Hours	Rate	Amount
KAREN ZELLMER	Paralegal	4.10	165.00	676.50
ZERITHEA RAICHE	Paralegal	52.40	165.00	8,646.00
N. TALBOTT SETTLE	Paralegal	0.60	165.00	99.00
MARY ROUFUS	Paralegal	3.00	165.00	495.00
Paralegal Total		60.10		9,916.50
PATRICIA WHEELER	Associate	2.30	285.00	655.50
MONICA SANTA MARIA	Associate	37.40	240.00	8,976.00
PEGGY BARLETT	Associate	0.70	225.00	157.50
BRIAN C SPAHN	Associate	2.70	255.00	688.50
Associate Total		43.10		10,477.50
BRADY C. WILLIAMSON	Shareholder	15.80	525.00	8,295.00
KATHERINE STADLER	Shareholder	41.20	430.00	17,716.00
ERIC WILSON	Shareholder	0.30	450.00	135.00
Shareholder Total		57.30		26,146.00
TIMEKEEPER TOTALS		160.50		\$46,540.00

We adjust our hourly billing rates effective January 1 of each year. Accordingly, billing rate changes are reflected on this statement for work performed in 2011. Information regarding the hourly rates applicable to our attorneys and other personnel working on your matters is available on request from our billing department.